

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 16-13626
)	
v.)	Judge Victoria A. Roberts
)	
VANNAK LONG, individually and)	
d/b/a FAS TAX SERVICES, TAX R US,)	
ROSALIND COLEMAN WARNOCK,)	
JASMINE JACKSON, and MARY)	
JACKSON)	
)	
Defendants.)	
_____)	

STIPULATION FOR ENTRY OF ORDER OF INJUNCTION

Plaintiff United States of America ("United States") and defendants Vannak Long, FAS Tax Services, and Tax R Us, through their undersigned counsel, hereby stipulate to entry of an injunction order as follows:

1. On October 12, 2016, Plaintiff United States filed a complaint against defendants Vannak Long, individually and d/b/a Tax R Us and FAS Tax Services, Rosalind Warnock, Jasmine Jackson, and Mary Jackson, seeking a permanent injunction against each defendant and anyone in active concert or participation with them from acting as a federal tax return preparer. (Dkt. No. 1)
2. Rosalind Warnock, Jasmine Jackson, and Mary Jackson consented to entry of orders of permanent injunction against them. (Dkt. Nos. 8, 9, and 10)

3. Defendants Vannak Long, FAS Services, and Tax R Us (“Defendants”) admit that the Court has subject matter jurisdiction over this action and personal jurisdiction over them.

4. Defendants waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure; Defendants agree that the entry of a judgment of injunction as described below is both appropriate and necessary for the enforcement of internal revenue law and to prevent their interference with the proper administration of internal revenue law; Defendants further agree that the entry of the judgment of injunction resolves only this civil injunction action against Defendants, and does not preclude the government from pursuing any other current or future criminal matters or proceedings.

5. Defendants agree that they will consent to the entry of an order of injunction against them that includes the terms as set forth in subparagraphs 5.a through 5.d of this stipulation and that said order constitutes a final order of injunction and waive the right to appeal from said order of injunction;

a. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, Defendants and their officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with them, are enjoined, individually and through any entity, from directly or indirectly:

i. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or federal tax form for any person other than him or herself;

ii. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;

iii. Having an ownership interest in an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons or representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;

iv. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

v. Employing any person who prepares or files, or assists in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person;

vi. Advertising tax return preparation services through any medium, including the internet and social media;

vii. Referring any customer to a tax preparation firm or a tax return preparer, or otherwise suggesting that a customer use any particular tax preparation firm or tax return preparer (other than advising such customer to contact a tax attorney, CPA, or Enrolled Agent without specifying a name); and/or

viii. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

The above injunction shall be valid until December 31, 2027.

b. Within four (4) weeks of the Court's order of injunction, Defendants will send to counsel for the United States a complete list in Defendants' possession of anyone for whom they have prepared or assisted in preparing a federal income tax return for tax years beginning 2011 and continuing through this litigation. This list will contain the customers' names, addresses, email addresses, telephone numbers, and social security numbers or tax identification numbers. The United States agrees that as long as Defendants are in compliance with Paragraph 5.c, it will not contact customers on the list for the purpose of informing these customers of this injunction.

c. Within four (4) weeks of the Court's order of injunction, Defendants will contact by email, if an email address is known, or otherwise by U.S. mail, the following persons to inform them that Defendants will not prepare any federal tax returns; such communications shall be submitted to and approved by the Department of Justice prior to being disseminated; within six (6) weeks of the Court's order of injunction, Defendants shall file an affidavit of compliance verifying under penalty of perjury that the required communications have been sent.

i. all persons to the best knowledge of the Defendants for whom the Defendants have prepared federal tax returns, amended tax returns, or claims for refund since January 2012;

ii. all employees or independent contractors Defendants have had since January 2012,

iii. Any other customers as requested by the United States.

d. The Court will retain jurisdiction pursuant to 26 U.S.C. § 7407 to enforce this order of injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with the Court's Order.

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For Plaintiff United States of America

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Vannak Long



Vannak Long, *individually and as
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